IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 11TH DECEMBER 2007 / 20TH AGRAHAYANA 1929

OP.No. 171 of 2003(U)

PETITIONER:

P.VARKEY JACOB SON OF LATE VARKEY
PANJIKAREN AGED 59 THATTIL HOUSE,
LATIN CHURCH ROAD, TRISSUR-680 001.

BY ADV. SRI.M.P.ABRAHAM (SR.)

RESPONDENTS:
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1. SPECIAL DEPUTY TAHSILDAR AIT & ST,
COLLECTIONS, TRICHUR.

2. ASSISTANT COMMISSIONER OF COMMERCIAL
TAXES, SPECIAL CIRCLE III,ERNAKULAM.

3. THE VILLAGE OFFICER, CHEMBUKKAVU VILLAGE
THRISSUR TALUK, TRICHUR DISTRICT.

BY SMT.SMITHA, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 11/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.NO. 171/2003

ORDER ON CMP NO.191/2003 IN O.P.NO. 171/2003

DISMISSED.

11/12/2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE CERTIFICATE OF INCORPORATION.

P2 : COPY OF LETTER DATED 07/08/98.

P3 : COPY OF LETTER DATED 22/10/1998.

P4 : COPY OF DEMAND NOTICE DATED 31/12/2002.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 171 of 2003

Dated, this the 11th day of December, 2007

J U D G M E N T

Petitioner is challenging recovery proceedings initiated for recovery of penalty levied on a company, in which petitioner was a director. Petitioner's case is that he ceased to be the director of the company. Besides this, it is stated by petitioner that the company is a public limited company and therefore, personal recovery cannot be made against the directors. It is for the 1st respondent to consider petitioner's objections after calling for records from the 2nd respondent and take a decision on petitioner's objection before proceeding with further recovery. If recovery cannot initiated against the petitioner, recovery can be initiated against the assets of the company and against the guarantors of the company, who executed Form 6 at the time of granting registration.

This original petition is closed as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg